

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
: **(Jointly Administered)**
:
Debtors. :
:
-----X **Ref. Docket No. 21286**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI MANNERS, being duly sworn, deposes and says:

1. I am employed as Noticing Manager by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On October 26, 2011, I caused to be served the "Supplemental Declaration of Samuel Lowenthal in Support of the Debtors' Application to Retain Deloitte Tax LLP as Tax Services Provider," dated October 19, 2011 [Docket No. 21286], by causing true and correct copies to be:
 - a. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - b. delivered via facsimile to the party listed on the annexed Exhibit B, and
 - c. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Eleni Manners
Eleni Manners

Sworn to before me this
31st day of October, 2011
/s/ Cassandra Murray
Notary Public, State of New York
No. 01MU6220179
Qualified in the County of Queens
Commission Expires April 12, 2014

EXHIBIT A

LBH Email Service List

aaaronson@dilworthlaw.com	ann.reynaud@shell.com
aalfonso@willkie.com	anthony_boccanfuso@aporter.com
abeaumont@fklaw.com	aoberry@bermanesq.com
abraunstein@riemerlaw.com	aostrow@beckerglynn.com
acaton@kramerlevin.com	apo@stevenslee.com
acker@chapman.com	aquale@sidley.com
adam.brezine@hro.com	araboy@cov.com
adarwin@nixonpeabody.com	arahl@reedsmith.com
Adiamond@DiamondMcCarthy.com	arheaume@riemerlaw.com
aeckstein@blankrome.com	arlbank@pbfc.com
aentwistle@entwistle-law.com	arosenblatt@chadbourne.com
afriedman@irell.com	arthur.rosenberg@hklaw.com
agbanknewyork@ag.tn.gov	arwolf@wlrk.com
aglenn@kasowitz.com	aseuffert@lawpost-nyc.com
agold@herrick.com	ashaffer@mayerbrown.com
ahammer@freebornpeters.com	ashmead@sewkis.com
aisenberg@saul.com	asnow@ssbb.com
akantesaria@oppenheimerfunds.com	atrehan@mayerbrown.com
akolod@mosessinger.com	aunger@sidley.com
alum@ftportfolios.com	austin.bankruptcy@publicans.com
amarder@msek.com	avenes@whitecase.com
AMcMullen@BoultCummings.com	azylberberg@whitecase.com
amenard@tishmanspeyer.com	bankr@zuckerman.com
Andrew.Brozman@cliffordchance.com	bankruptcy@goodwin.com
andrew.lourie@kobrekim.com	bankruptcy@morrisoncohen.com
angelich.george@arentfox.com	bankruptcy@ntexas-attorneys.com

LBH Email Service List

bankruptcymatters@us.nomura.com	cbrotstein@bm.net
barbra.parlin@hklaw.com	ceskridge@susmangodfrey.com
bbisignani@postschell.com	cgoldstein@stcwlaw.com
bcarlson@co.sanmateo.ca.us	chammerman@paulweiss.com
bdk@schlamstone.com	chardman@klestadt.com
bguiney@pbwt.com	charles@filardi-law.com
bill.freeman@pillsburylaw.com	charles_malloy@aporter.com
bkmall@prommis.com	chipford@parkerpoe.com
bmanne@tuckerlaw.com	chris.donoho@lovells.com
bmerrill@susmangodfrey.com	christopher.schueller@bipc.com
BMiller@mofo.com	clarkb@sullcrom.com
boneill@kramerlevin.com	clynch@reedsmith.com
Brian.Corey@greentreecreditsolutions.com	cmontgomery@salans.com
brosenblum@jonesday.com	cohenr@sewkis.com
broy@rltlawfirm.com	colea@gtlaw.com
bstrickland@wtplaw.com	cousinss@gtlaw.com
btrust@mayerbrown.com	cp@stevenslee.com
bturk@tishmanspeyer.com	cpappas@dilworthlaw.com
bwolfe@sheppardmullin.com	craig.goldblatt@wilmerhale.com
bzabarauskas@crowell.com	crmomjian@attorneygeneral.gov
cahn@clm.com	cs@stevenslee.com
calbert@reitlerlaw.com	csalomon@beckerglynn.com
canelas@pursuitpartners.com	cschreiber@winston.com
carol.weinerlevy@bingham.com	cshore@whitecase.com
cbelisle@wfw.com	cshulman@sheppardmullin.com
cbelmonte@ssbb.com	ctatelbaum@adorno.com

LBH Email Service List

cwalsh@mayerbrown.com	deryck.palmer@cwt.com
cward@polsinelli.com	dfelder@orrick.com
cweber@ebg-law.com	dflanigan@polsinelli.com
cweiss@ingramllp.com	dgrimes@reedsmith.com
dallas.bankruptcy@publicans.com	dhayes@mcguirewoods.com
daniel.guyder@allenoverly.com	dheffer@foley.com
dave.davis@isgria.com	diconzam@gtlaw.com
david.bennett@tklaw.com	djoseph@stradley.com
david.crichlow@pillsburylaw.com	dkleiner@velaw.com
david.heller@lw.com	dkozusko@willkie.com
david.seligman@kirkland.com	dlemay@chadbourn.com
davids@blbglaw.com	dlipke@vedderprice.com
davidwheeler@mvalaw.com	dludman@brownconnery.com
dbalog@intersil.com	dmcguire@winston.com
dbarber@bsblawyers.com	dmurray@jenner.com
dbaumstein@whitecase.com	dneier@winston.com
dbesikof@loeb.com	dodonnell@milbank.com
dcimo@gjb-law.com	dove.michelle@dorsey.com
dcoffino@cov.com	dowd.mary@arentfox.com
dcrapo@gibbonslaw.com	dpegno@dpklaw.com
ddavis@paulweiss.com	draelson@fisherbrothers.com
ddrebsky@nixonpeabody.com	dravin@wolffsamson.com
ddunne@milbank.com	drose@pryorcashman.com
deggermann@kramerlevin.com	drosenzweig@fulbright.com
deggert@freebornpeters.com	drosner@goulstonstorrs.com
demetra.liggins@tklaw.com	drosner@kasowitz.com

LBH Email Service List

dshaffer@wtplaw.com	etillinghast@sheppardmullin.com
dshemano@pwklp.com	ezujkowski@emmetmarvin.com
dspelfogel@foley.com	ezweig@optonline.net
dtatge@ebglaw.com	fbp@ppgms.com
dwdykhous@pbwt.com	feldsteinh@sullcrom.com
dwildes@stroock.com	ffm@bostonbusinesslaw.com
dworkman@bakerlaw.com	fhyman@mayerbrown.com
easmith@venable.com	francois.janson@hklaw.com
echang@steinlubin.com	fsosnick@shearman.com
ecohen@russell.com	fyates@sonnenschein.com
efleck@milbank.com	gabriel.delvirginia@verizon.net
efriedman@fklaw.com	gbray@milbank.com
efriedman@friedumspring.com	george.davis@cwt.com
egeekie@schiffhardin.com	geraci@thalergertler.com
eglas@mccarter.com	ggitomer@mkbattorneys.com
ehollander@whitecase.com	giddens@hugheshubbard.com
ekbergc@lanepowell.com	gkaden@goulstonstorrs.com
elevin@lowenstein.com	glenn.siegel@dechert.com
eli.mattioli@klgates.com	gmoss@riemerlaw.com
ellen.halstead@cwt.com	gravert@mwe.com
emerberg@mayerbrown.com	gspilsbury@jsslaw.com
eobrien@sbchlaw.com	guzzi@whitecase.com
erin.mautner@bingham.com	harrisjm@michigan.gov
eschaffer@reedsmith.com	harveystrickon@paulhastings.com
eschwartz@contrariancapital.com	hbeltzer@mayerbrown.com
esmith@dl.com	heim.steve@dorsey.com

LBH Email Service List

heiser@chapman.com	jbeiers@co.sanmateo.ca.us
hollace.cohen@troutmansanders.com	jbird@polsinelli.com
holsen@stroock.com	jbromley@cgsh.com
howard.hawkins@cwt.com	jcarberry@cl-law.com
hseife@chadbourn.com	jchristian@tobinlaw.com
hsnovikoff@wlrk.com	Jdrucker@coleschotz.com
icatto@mwe.com	jdyas@halperinlaw.net
igoldstein@dl.com	jean-david.barnea@usdoj.gov
ilevee@lowenstein.com	jeanites@whiteandwilliams.com
info2@normandyhill.com	jeannette.boot@wilmerhale.com
ira.herman@tklaw.com	jeff.wittig@coair.com
isgreene@hhlaw.com	jeffrey.sabin@bingham.com
israel.dahan@cwt.com	jeldredge@velaw.com
iva.uroic@dechert.com	jen.premisler@cliffordchance.com
jaclyn.genchi@kayescholer.com	jennifer.demarco@cliffordchance.com
jacobsonn@sec.gov	jennifer.gore@shell.com
james.mcclammy@dpw.com	jeremy.eiden@ag.state.mn.us
james.sprayregen@kirkland.com	jfalgowski@reedsmith.com
jamestecce@quinnemanuel.com	jflaxer@golenbock.com
jamie.nelson@dubaiic.com	jfox@joefoxlaw.com
jar@outtengolden.com	jfreeberg@wfw.com
jason.jurgens@cwt.com	jg5786@att.com
jay.hurst@oag.state.tx.us	jgenovese@gjb-law.com
jay@kleinsolomon.com	jguy@orrick.com
Jbecker@wilmingtontrust.com	jherzog@gklaw.com
jbeemer@entwistle-law.com	jhiggins@fdlaw.com

LBH Email Service List

jhorgan@phxa.com	joli@crlpc.com
jhuggett@margolisedelstein.com	jorbach@hahnhausen.com
jhuh@ffwplaw.com	Joseph.Cordaro@usdoj.gov
jim@atkinslawfirm.com	joshua.dorchak@bingham.com
jjoyce@dresslerpeters.com	jowen769@yahoo.com
jitancredi@daypitney.com	jowolf@law.nyc.gov
jjureller@klestadt.com	joy.mathias@dubaiic.com
jkehoe@btkmc.com	JPintarelli@mofo.com
jlamar@maynardcooper.com	jporter@entwistle-law.com
jlawlor@wmd-law.com	jprol@lowenstein.com
jlee@foley.com	jrabinowitz@rltlawfirm.com
jlevitin@cahill.com	jrsmith@hunton.com
jlipson@crockerkuno.com	jschwartz@hahnhausen.com
jliu@dl.com	jsheerin@mcguirewoods.com
jlovi@steptoe.com	jshickich@riddellwilliams.com
jlscoth@reedsmith.com	jsmairo@pbnlaw.com
jmaddock@mcguirewoods.com	jstoll@mayerbrown.com
jmazermarino@msek.com	jsullivan@mosessinger.com
jmccginley@wilmingtontrust.com	jtimko@shutts.com
jmelko@gardere.com	jtougas@mayerbrown.com
jmerva@fult.com	judy.morse@crowedunlevy.com
jmmurphy@stradley.com	jwallack@goulstonstorrs.com
jmr@msf-law.com	jwang@sipc.org
jnm@mccallaraymer.com	jwcohen@daypitney.com
john.monaghan@hklaw.com	jweiss@gibsondunn.com
john.rapisardi@cwt.com	jwest@velaw.com

LBH Email Service List

jwh@njlawfirm.com	lawallf@pepperlaw.com
karen.wagner@dpw.com	lberkoff@moritthock.com
KDWBankruptcyDepartment@kelleydrye.com	Lee.Stremba@troutmansanders.com
keckhardt@hunton.com	lgranfield@cgsh.com
keith.simon@lw.com	lhandelsman@stroock.com
Ken.Coleman@allenoverly.com	linda.boyle@twtelecom.com
ken.higman@hp.com	lisa.ewart@wilmerhale.com
kerry.moynihan@hro.com	lisa.kraidin@allenoverly.com
kgwynne@reedsmith.com	LJKotler@duanemorris.com
kiplok@hugheshubbard.com	lmarinuzzi@mofo.com
kkelly@ebglaw.com	Lmay@coleschotz.com
kkolbig@mosessinger.com	lmcgowen@orrick.com
klyman@irell.com	lml@ppgms.com
kmayer@mccarter.com	lnashelsky@mofo.com
kobak@hugheshubbard.com	loizides@loizides.com
korr@orrick.com	lromansic@steptoe.com
kovskyd@pepperlaw.com	lscarcella@farrellfritz.com
kpiiper@steptoe.com	lschweitzer@cgsh.com
kressk@pepperlaw.com	lthompson@whitecase.com
KReynolds@mklawnyc.com	lubell@hugheshubbard.com
krosen@lowenstein.com	lwhidden@salans.com
kuehn@bragarwexler.com	mabrams@willkie.com
kurt.mayr@bgllp.com	MAOFILING@CGSH.COM
lacyr@sullcrom.com	Marc.Chait@SC.com
Landon@StreusandLandon.com	margolin@hugheshubbard.com
lathompson@co.sanmateo.ca.us	mark.deveno@bingham.com

LBH Email Service List

mark.ellenberg@cwt.com

mark.houle@pillsburylaw.com

mark.sherrill@sutherland.com

martin.davis@ots.treas.gov

Marvin.Clements@ag.tn.gov

matt@willaw.com

matthew.klepper@dlapiper.com

maustin@orrick.com

max.polonsky@skadden.com

mbenner@tishmanspeyer.com

mberman@nixonpeabody.com

mbienenstock@dl.com

mbossi@thompsoncoburn.com

mcademartori@sheppardmullin.com

mccombst@sullcrom.com

mcordone@stradley.com

mcto@debevoise.com

mdahlman@kayescholer.com

mdorval@stradley.com

melorod@gtlaw.com

meltzere@pepperlaw.com

metkin@lowenstein.com

mfeldman@willkie.com

mgordon@briggs.com

mgreger@allenmatkins.com

mh1@mccallaraymer.com

mharris@smsm.com

mhopkins@cov.com

michael.frege@cms-hs.com

michael.kelly@monarchlp.com

michael.kim@kobrekim.com

michael.reilly@bingham.com

millee12@nationwide.com

miller@taftlaw.com

mimi.m.wong@irscounsel.treas.gov

mittell.ayer@tklaw.com

mjacobs@pryorcashman.com

mjedelman@vedderprice.com

MJR1@westchestergov.com

mkjaer@winston.com

mlahaie@akingump.com

MLandman@lcbf.com

mlichtenstein@crowell.com

mlynch2@travelers.com

mmendez@hunton.com

mmooney@deilylawfirm.com

mmorreale@us.mufg.jp

mneier@ibolaw.com

monica.lawless@brookfieldproperties.com

mpage@kelleydrye.com

mparry@mosessinger.com

mprimoff@kayescholer.com

LBH Email Service List

mpucillo@bermanesq.com	paul.turner@sutherland.com
mrosenthal@gibsondunn.com	pbattista@gjb-law.com
mruetzel@whitecase.com	pbosswick@ssbb.com
mschimmel@sju.edu	pdublin@akingump.com
mshiner@tuckerlaw.com	peisenberg@lockelord.com
msiegel@brownrudnick.com	peter.gilhuly@lw.com
msolow@kayescholer.com	peter.macdonald@wilmerhale.com
mspeiser@stroock.com	peter.simmons@friedfrank.com
mstamer@akingump.com	peter@bankrupt.com
mvenditto@reedsmith.com	pfeldman@oshr.com
mwarren@mtb.com	phayden@mcguirewoods.com
ncoco@mwe.com	pmaxcy@sonnenschein.com
neal.mann@oag.state.ny.us	ppascuzzi@ffwplaw.com
ned.schodek@shearman.com	ppatterson@stradley.com
neilberger@teamtogut.com	psp@njlawfirm.com
newyork@sec.gov	ptrostle@jenner.com
nfurman@scottwoodcapital.com	pwright@dl.com
Nherman@morganlewis.com	r.stahl@stahlzelloe.com
nissay_10259-0154@mhmjapan.com	raj.madan@bingham.com
nlepore@schnader.com	rajohnson@akingump.com
notice@bkcyllaw.com	ramona.neal@hp.com
oipress@travelers.com	ranjit.mather@bnymellon.com
omeca.nedd@lovells.com	rbeacher@pryorcashman.com
otccorpactions@finra.org	rbyman@jenner.com
paronzon@milbank.com	rdaversa@orrick.com
patrick.oh@freshfields.com	relgidely@gjb-law.com

LBH Email Service List

rfleischer@pryorcashman.com

rfrankel@orrick.com

rfriedman@silvermanacampora.com

rgmason@wlrk.com

rgraham@whitecase.com

rhett.campbell@tklaw.com

richard.lear@hklaw.com

richard.levy@lw.com

richard.tisdale@friedfrank.com

richard@rwmaplc.com

ritkin@steptoe.com

RJones@BoultCummings.com

rleek@HodgsonRuss.com

RLevin@cravath.com

rmatzat@hahnhausen.com

rnetzer@willkie.com

robert.bailey@bnymellon.com

robert.dombroff@bingham.com

robert.henoch@kobrekim.com

robert.malone@dbr.com

Robert.yalen@usdoj.gov

robertdakis@quinnemanuel.com

Robin.Keller@Lovells.com

roger@rnagioff.com

ronald.silverman@bingham.com

rqureshi@reedsmith.com

rreid@sheppardmullin.com

rrigolosi@smsm.com

rroupinian@outtengolden.com

rrussell@andrewskurth.com

rterenzi@stcwlaw.com

RTrust@cravath.com

russj4478@aol.com

rwasserman@cftc.gov

rwyrton@orrick.com

s.minehan@aozorabank.co.jp

sabin.willett@bingham.com

sabramowitz@velaw.com

sagolden@hhlaw.com

sagrawal@susmangodfrey.com

Sally.Henry@skadden.com

sandyscafaria@eaton.com

Sara.Tapinekis@cliffordchance.com

scargill@lowenstein.com

schannej@pepperlaw.com

Schepis@pursuitpartners.com

schnabel.eric@dorsey.com

schristianson@buchalter.com

schwartzmatthew@sullcrom.com

scottshelley@quinnemanuel.com

scousins@armstrongteasdale.com

sdnyecf@dor.mo.gov

LBH Email Service List

sehlers@armstrongteasdale.com

seichel@crowell.com

sfelderstein@ffwplaw.com

sfineman@lchb.com

sfox@mcguirewoods.com

sgordon@cahill.com

sgubner@ebg-law.com

shannon.nagle@friedfrank.com

sharbeck@sipc.org

shari.leventhal@ny.frb.org

shgross5@yahoo.com

sidorsky@butzel.com

slerner@ssd.com

slevine@brownrudnick.com

SLoden@DiamondMcCarthy.com

smayerson@ssd.com

smillman@stroock.com

smulligan@bsblawyers.com

snewman@katskykorins.com

sory@fdlaw.com

spiotto@chapman.com

splatzer@platzerlaw.com

squigley@lowenstein.com

SRee@lcbf.com

sselbst@herrick.com

sshimshak@paulweiss.com

sskelly@teamtogut.com

steele@lowenstein.com

stephen.cowan@dlapiper.com

steve.ginther@dor.mo.gov

steven.troyer@commerzbank.com

steven.wilamowsky@bingham.com

Streusand@StreusandLandon.com

susan.schultz@newedgegroup.com

susheelkirpalani@quinnemanuel.com

swolowitz@mayerbrown.com

szuch@wiggin.com

tannweiler@greerherz.com

tarbit@cftc.gov

tbrock@ssbb.com

tdewey@dpklaw.com

tduffy@andersonkill.com

teresa.oxford@invescoaim.com

TGoren@mofo.com

thaler@thalergertler.com

thomas.califano@dlapiper.com

thomas.ogden@dpw.com

Thomas_Noguerola@calpers.ca.gov

timothy.brink@dlapiper.com

timothy.palmer@bipc.com

tjfreedman@pbnlaw.com

tkarcher@dl.com

LBH Email Service List

tkiriakos@mayerbrown.com

woconnor@crowell.com

tlauria@whitecase.com

wsilverm@oshr.com

tmacwright@whitecase.com

wswearingen@llf-law.com

tmayer@kramerlevin.com

wtaylor@mccarter.com

tnixon@gklaw.com

wweintraub@fklaw.com

toby.r.rosenberg@irscounsel.treas.gov

wzoberman@bermanesq.com

tony.davis@bakerbotts.com

yamashiro@sumitomotrust.co.jp

tslome@msek.com

YUwatoko@mofo.com

ttracy@crockerkuno.com

twheeler@lowenstein.com

Additional Party:

ukreppel@whitecase.com

rolyoung@deloitte.com

vdagostino@lowenstein.com

Villa@StreusandLandon.com

vmilione@nixonpeabody.com

vrubinstein@loeb.com

walter.stuart@freshfields.com

wanda.goodloe@cbre.com

WBallaine@lcbf.com

wbenzija@halperinlaw.net

wchurchack@loeb.com

wfoster@milbank.com

william.m.goldman@dlapiper.com

wiltenburg@hugheshubbard.com

wisotska@pepperlaw.com

wk@pwlawyers.com

wmckenna@foley.com

EXHIBIT B

Name

OFFICE OF US TTEE: TH DAVIS E GASPARINI A SCHWARTZ

Fax

(212) 668-2255

EXHIBIT C

OFFICE OF THE US TRUSTEE
TRACY HOPE DAVIS, ESQ.
ELISABETTA G. GASPARINI, ESQ.
ANDREA B. SCHWARTZ, ESQ.
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007